

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
GREENVILLE DIVISION

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.)
)
CHRISTOPHER M. KILLEBREW,)
)
Respondent.)

Civil Action No. 4:10CV118-P-S

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, William C. Martin, United States Attorney for the Northern District of Mississippi, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Sheila M. Harrison is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 5, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Christopher M. Killebrew, resides or is found at 610 Nicholson Ave., Greenwood, MS 38930-2457, within the jurisdiction of this court.

IV.

Revenue Officer Sheila M. Harrison is conducting an investigation into the tax liability of HG&W Farms for the years 2007 and 2008, as is set forth in the Declaration of Revenue Officer Sheila M. Harrison attached hereto as Exhibit 1.

V.

The respondent, Christopher M. Killebrew, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On April 28, 2010, an Internal Revenue Service summons was issued by Revenue Officer Sheila M. Harrison directing the respondent, Christopher M. Killebrew, to appear before Revenue Officer Sheila M. Harrison on May 21, 2010, at 10:00 am at 236 Sharkey Ave., Room 326, Clarksdale, MS 38614, and to both testify and to produce those records described in such summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Christopher M. Killebrew, by Revenue Officer Sheila M. Harrison, on April 28, 2010. The summons is attached and incorporated as Exhibit 2.

VII.

On May 21, 2010, the respondent, Christopher M. Killebrew, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the Declaration of Revenue Officer Sheila M. Harrison attached as Exhibit 1.

VIII.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

IX.

It is necessary to obtain the testimony sought by the summons in order to properly investigate the collection of the Form 943 Federal tax liability of HG&W Farms for the years 2007 and 2008, as is evidenced by the Declaration of Sheila M. Harrison attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Christopher M. Killebrew, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

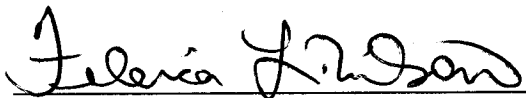
2. That the Court enter an order directing the respondent, Christopher M. Killebrew, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance and testimony as is required and called for by the terms of the summons before Revenue Officer Sheila M. Harrison or any other

proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Sheila M. Harrison, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

WILLIAM C. MARTIN
United States Attorney

By: 
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**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 4:10cv118-P-5
)	
CHRISTOPHER M. KILLEBREW,)	
PARTNER OF HG&W FARMS,)	
)	
Respondent.)	

DECLARATION

Sheila Harrison declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 5, Internal Revenue Service.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Christopher M. Killebrew, Partner of HG&W Farms for the following years: 2007 and 2008.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on April 28, 2010, an Internal Revenue Service summons to Christopher M. Killebrew, Partner of HG&W Farms, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.

Exhibit 1



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
801 TOM MARTIN DRIVE, ROOM 257
BIRMINGHAM, ALABAMA 35211
(205) 912-5480
FAX (205) 912-5479

JUN 17 2010 CC:SB:3:BIR
JWSHEFFIELD

HG&W FARMS CHRISTOPHER M KILLEBREW GEN PTR
610 NICHOLSON AVE
GREENWOOD, MS 38930

Dear Mr. Killebrew:

Small Business/Self-Employed Compliance of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on April 28, 2010. Under the terms of the summons, you were required to appear before Revenue Officer Sheila Harrison on May 21, 2010.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Sheila Harrison
Date: July 14, 2010
Time: 10:00
Address: 236 Sharkey Ave, Room 326, Clarksdale, MS
38614

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Sheila Harrison at 662-624-6531 ext 12.

Sincerely

John W. Sheffield, III
JOHN W. SHEFFIELD
Associate Area Counsel

cc: Revenue Officer Sheila Harrison

John 6/17/10



Summons

Collection Information Statement

In the matter of HG&W FARMS, 610 NICHOLSON AVE. GREENWOOD, MS 38930-2457

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 5 (25)

Periods: Form 943 for the calendar periods ending December 31, 2007 and December 31, 2008

The Commissioner of Internal Revenue

To: Christopher M Killebrew, a partner of HG&W Farms

At: 610 NICHOLSON AVE. GREENWOOD, MS 38930-2457

You are hereby summoned and required to appear before SHEILA M HARRISON, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2007 To 04/01/2010

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

COAHOMA COUNTY BUILDING, CLARKSDALE, MS 38614-4498 (662) 624-6531

Place and time for appearance: At 236 SHARKEY AVE, ROOM 326, CLARKSDALE, MS 38614-4498



on the 21th day of May, 2010 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 28th day of April, 2010

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2006)
Catalog Number 25000Q

SHEILA M HARRISON

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit 2

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

4/28/2010

Time

12:30

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

Shirley Hansen

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Shirley Hansen

Title

Revenue Officer

Summons Referral

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(if more space is necessary, prepare attachments in quadruplicate.)

1. Name and address of person summoned HG&W FARMS CHRISTOPHER M KILLEBREW GEN PTR 610 NICHOLSON AVE. GREENWOOD, MS 38930		8. Taxpayer's name and last known address if different from Item 1.	
2. Summons served at above address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C)		9. Taxpayer's TIN: 20-8513301	
3. Manner of Service <input type="checkbox"/> personal service on person summoned <input type="checkbox"/> personal service on person authorized to accept service of process - name and title: <input type="checkbox"/> delivered to other person over 16 years old at last known address - name and relationship to person summoned: <input checked="" type="checkbox"/> left at last known address-not delivered to anyone: (specify method, i.e., slipped under door, attached to door, etc.) ATTACHED TO DOOR		10. Type of Investigation <input checked="" type="checkbox"/> delinquent account <input type="checkbox"/> examination <input type="checkbox"/> delinquent return <input type="checkbox"/> other (specify) <input type="checkbox"/> criminal	
4. If third party summons, was notice given to all persons to whom records pertain? <input type="checkbox"/> Yes (indicate in Section B whether petition to quash summons was filed.) If noticee(s) other than taxpayer, list names and addresses in Section C.) <input type="checkbox"/> No (Explain in Section C.) <input checked="" type="checkbox"/> Not a third party summons		11. Type of tax and periods involved (Explain in A. if periods in description of records are different from periods stated in summons caption.) FORM 943'S FOR 2007, 2008, AND 2009	
5. Date of Service 04/28/2010		12. All applicable tax periods included on summons? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C.)	
6. Person Summoned <input checked="" type="checkbox"/> did not appear <input type="checkbox"/> appeared but did not provide all summoned information		13. Statute of limitations problems? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
7. Does the IRS possess any of summoned information? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No		14. Tax liability involved assessed estimated (Explain in Section C.)	
8. Appearance Date 05/21/2010		15. Taxpayer Category (corporation, salaried individual, etc.; include spouse if applicable) PARTNERSHIP IN BUSINESS WITH A GENERAL PARTNER	
9. Other civil, criminal, or administrative actions (Summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No		16. Has there been a referral of this or a related case to the Department of Justice? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
A. Describe exact purpose of summons and relevance of summoned information to periods under investigation: SECURE FINANCIAL INFORMATION TO DETERMINE LEVY SOURCES AND CASE RESOLUTION			

B. Reason for not complying, if known:
UNKNOWN

C. Other Information (Include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer.)
 MADE FIELD VISIT TO ADDRESS OF RECORD; GAVE TP A LIST OF INFORMATION NEEDED, SENT OUT NOTICES, AND NO RESPONSE FROM TP.

Referring Officers Name, Telephone Number, Office Location, and Office Symbols SHEILA M HARRISON, (662)624-6531 x12, 25114732		Referring Officer's Signature	Date Referred 05/26/2010
Issuing Officer's Name			Date Issued
Approved by (Signature and Title)—If Required	Date Approved	Reviewed by (Signature and Title) <i>Sheila Harrison, Admin Reviewer</i>	Date Reviewed 5/28/2010